

## HB83 INTRODUCED



1 HB83  
2 CTGSJJQ-1  
3 By Representative Ensler  
4 RFD: Ways and Means Education  
5 First Read: 04-Feb-25  
6 PFD: 06-Jan-25



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SYNOPSIS:

Under existing law, certain entities are exempt from payment of state, county, and municipal sales and use taxes.

This bill would exempt the Alabama State Missionary Baptist Convention, Incorporated, and each local Baptist association that is a member in good standing of the convention from the payment of state, county, and municipal sales and use taxes.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to sales and use taxes; to exempt the Alabama State Missionary Baptist Convention, Incorporated, and each local Baptist association that is a member in good standing of the convention from payment of state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) The Alabama State Missionary Baptist Convention, Incorporated, and each local Baptist association that is a member in good standing of the convention, is exempted from paying any state, county, and municipal sales



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29 and use taxes, subject to the provisions of (c).

30 (b) The Alabama State Missionary Baptist Convention,  
31 Incorporated, shall submit a list of each local Baptist  
32 association that is in good standing with the convention to  
33 the Department of Revenue as provided by rule of the  
34 department.

35 (c) The exemption provided by this subsection shall not  
36 apply to county or municipal sales or use taxes unless  
37 approved by resolution or ordinance adopted by the local  
38 governing body.

39 Section 2. This act shall become effective on September  
40 1, 2025.